





H.I.R.E. Maryland Webinar

Presented by
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Policy Director
Maryland Department of Labor, Licensing and Regulation
May 26, 2010



DEPARTMENT OF

MARYLAND LABOR, LICENSING AND REGULATION

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ASSISTANCE FOR UNEMPLOYED

GREEN JOBS

TAX CREDIT

LINKS

Services

Ayuda en español Inside DLLR

DLLR Home Press Room Unemployment Insurance Occupational & Professional Licensing Labor & Industry Workforce Development & Adult Learning Financial Regulation Racing Governor's Workforce Investment Board Maryland Workforce Exchange

State offices will be closed May 28th and May 31st, 2010, excluding Unemployment Insurance offices which WILL be open on Friday, May 28th



Click here for online filing

How Can the Tax Credit Help My Business?

With the Hiring Incentive Rebate for Employers, Maryland businesses may be able to save up to \$5000 by hiring certain employees into new positions.

Which Employees Qualify?

All employees must be Maryland residents hired between March 25, 2010 and December 31, 2010 and meet the following criteria:

- · Individuals at the time of hire must be receiving unemployment insurance benefits or have exhausted their benefits in the previous 12 months and not working full time immediately preceding the date of hire.
- · Employees must be hired into full-time, newly-created positions, or a full-time position that had been vacant for at least 6 months.

How Do I Apply?

Employers must receive certification from the Department of Labor, Licensing, and Regulation (DLLR), Online filing is



O'MALLEY GOVERNOR



BROWN LT. GOVERNOR

Information for job seekers

FAOs

How do I find qualifying employees? Contact your local One-Stop Career Center through to reach the business representatives in your area who are working with Unemployment Insurance (UI) daimants. Some UI daimants may also have registered with the Maryland Workforce Exchange.

How can I be sure that a prospective employee is collecting or has received Unemployment Insurance?

· Upon request, most UI claimants will have a Citibank debit card with the Maryland blue crab that is issued by DLLR's Division of Unemployment Insurance or an IRS form 1099 issued by the UI Division, after an online application is received, DLLR will verify this and other information.







How Can the Tax Credit Help My Business?

With the Job Creation & Recovery Tax Credit, Maryland employers may be able to save up to \$5000 by hiring certain employees into new positions.







Which Employees Qualify?

All employees must be Maryland residents hired between March 25, 2010 and December 31, 2010 and meet the following criteria:

- ☐ Individuals at the time of hire must be receiving unemployment insurance benefits or have exhausted their benefits in the previous 12 months and not be working full time immediately preceding the date of hire.
- ☐ Employees must be hired into full-time, newly-created positions, or a full-time position that had been vacant for at least 6 months.







How do I Apply?

After an employee is hired, employers must receive certification from the Department of Labor, Licensing, and Regulation (DLLR). All applications will be processed on a first-come, first-served basis. To be eligible, employers must certify that:

- ☐ They are conducting or operating a trade or business in Maryland.
- ☐ They file a Maryland tax return or are tax-exempt under 501(c) of the Internal Revenue Code.







How do I Apply? (cont.)

The position for which they are seeking credit is:

- ☐ Full time, of indefinite duration and will remain filled for at least 12 months.
- ☐ A newly created position or was vacant for a period of at least 6 months at the time it was filled.
- ☐ Was not created through a change in ownership of a trade or business.
- Was not created as a result of an employment function being contractually shifted from one business entity to another.
- ☐ Did not displace an existing employee.
- ☐ If the position for which they are seeking credit was created through a consolidation, merger, or restructuring, the position is a net new job for the organization in the State of Maryland.







How Can I Be Sure That a Prospective Employee is Collecting or Has Received Unemployment Insurance?

Upon request, most UI claimants will have a Citibank debit card with the Maryland blue crab that is issued by DLLR's Division of Unemployment Insurance or an IRS form 1099 issued by the UI Division. After an online application is received, DLLR will verify this and other information.







How Do I Find Qualifying Employees?

Contact your local One-Stop Career Center through www.dllr.state.md.us/county to reach the business representatives in your area who are working with Unemployment Insurance (UI) claimants. Some UI claimants may also have registered with the Maryland Workforce Exchange www.mwe.dllr.state.md.us.







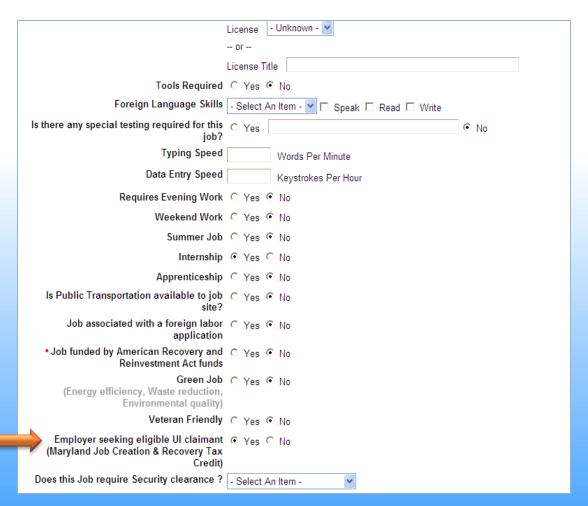
- The Maryland Workforce Exchange (MWE) is the State's online job bank.
- Functions have been added to the MWE job order form and candidate search function.

 Enrollment: visit <u>www.mwejobs.com</u> and select the employer enrollment option

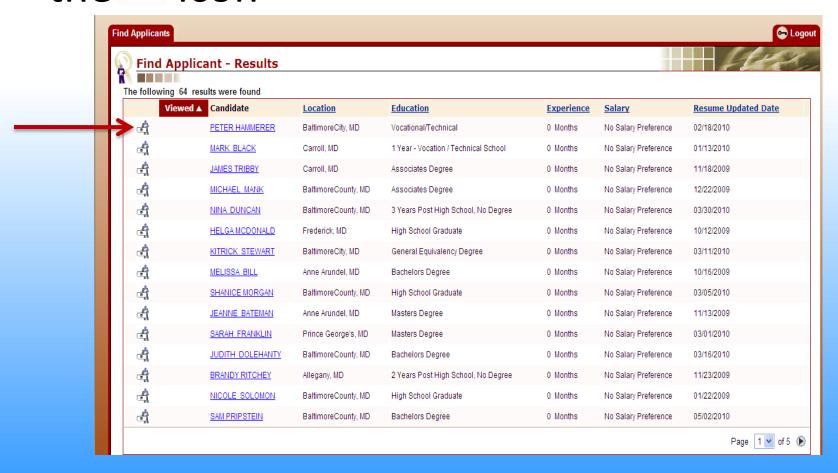


- Job Postings: simply complete the online job form
- <u>UI Tax Credit</u>: select "Yes" to "Employer seeking eligible UI claimant (Maryland Job Creation & Recovery Tax Credit)"
- <u>Candidates</u>: select "View Candidates" to locate eligible job seekers

MWE Job Order Form: Employers Identify UI Tax Credit job opportunities



Candidate Search: The employer's candidate list identifies qualified job seekers. UI Claimants are identified with the icon



Public Job Order: The jobseeker's view of the job order indicates the employer's desire to participate in the Tax Credit program



H.I.R.E Online Filing







Close Form

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION

Please provide the following information	on.
Employer Federal ID Number (EIN)	(9 digits; Ex. 99999999)
Employee Social Security Number	(9 digits; Ex. 99999999)
Date of Hire (8	3 digits; Ex. Enter July 1, 2010 as 07012010)
SUBMIT	

ERROR MESSAGES

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION

We do not have a record of your business having an unemployment insurance account. If you need to set up an account, or have a question about your FEIN, please call 410-767-2414.

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION

This employee does not qualify

Close Form

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION

EMPLOYER INFORMATION

Please provide the following information	on regarding your company.
Employer Name (Company)	
Employer Street Address	
Employer Street Address cont'd	
Employer City	
Employer State	<select a="" state=""> ► Employer Zip Code (5 digits; Ex. 21201)</select>
Employer Telephone	(10 digits, ex: 3019999999)
Employer Federal ID Number (EIN) 5	21495699
Are you conducting a trade or busines	s in the State of Maryland and filing Maryland income tax returns? O Yes O No
If not, are you an organization of the Internal Revenue Code?	perating in the State of Maryland that is exempt from taxation under § 501(c) of O Yes O No

SECTION 2: EMPLOYEE INFORMATION

QUALIFIED EMPLOYEE INFORMATION
Please provide the following information regarding the individual hired into the position for which you are seeking credit.
Employee Name
Social Security Number 056-44-5281
Date of Hire 05/22/2010
Position
Date wages first paid (8 digits; Ex. Enter July 1, 2010 as 07012010)
Hourly wage/salary
Was the individual working full time immediately preceding the date of hire? O Yes O No

SECTION 3: POSITION INFORMATION

Was an existing employee displaced in order to create this position? • Yes

QUALIFIED POSITION INFORMATION Please provide the following information regarding the position for which you are seeking credit. Is the position full time? • Yes • No Is the position located in the State of Maryland? • Yes • No Does the position require the services of an employee for an indefinite duration without interruption for a period of Yes O No twelve (12) months or more? Is the position newly created? • Yes If the position is not newly created, was it vacant for a period of at least six (6) months at the time it was filled? • Yes O No Was the position created through a change in ownership of a trade or business? • Yes • No Was the position created through a consolidation, merger or restructuring? • Yes If you responded yes, was the position a net new job for your organization in the State of Maryland? • Yes • No Was the position created as a result of an employment function being contractually shifted from one business entity to Yes O No another business entity?

O No

SECTION 4: EMPLOYER CONTACT INFORMATION

I certify under penalty of perjury that this information is true and correct to the best of my knowledge. I unde the information above may be subject to verification.	rstand that
Employer or Representative Name	
Employer or Representative's E-Mail Address	
CONTINUE Close Form	



Close Form

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION SUMMARY

Please review all of your answers for accuracy. This is a final submission for this employee. When you press the "SUBMIT THIS APPLICATION" button, your application will be considered complete and final. If you need to return to the form to edit or change one of the answers, click the "EDIT THIS APPLICATION" button. If you do not want to continue with this application, click the "Close Form" link.

EMPLOYER INFORMATION

Employer Name (Company):			
Employer Street Address:			
Employer Street Address cont'd:			
Employer City:			
Employer State:		Employer Zip Code:	
I certify under penalty of perjury the information above may be su Employer or Representative Name: Employer or Representative's E-Mail	bject to verificatio	on is true and correct to the best of my knowledge. I understand that on.	
After you submit the claim, you will rec	eive a processing n	number and have the ability to print the page.	
FOIT THIS APPLICATION SUBMIT	THIS APPLICATION	Close Form	

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION

Thank you for submitting your application for the Job Creation & Recovery Tax Credit. Based on the information you have submitted, the position for which you are seeking credit and the employee hired into that position meet the eligibility requirements necessary to proceed with claiming the credit on your Maryland State tax return.

Your processing number is JCRTCEA040045. Please print this page for



DLLR TAX CREDIT PROGRAM 1100 N. EUTAW STREET, RM. 201-203 BALTIMORE, MARYLAND 21201

CERTIFICATE

June 1, 2010

MARYLAND JOB CREATION AND RECOVERY TAX CREDIT

FINAL CERTIFICATE OF APPROVAL

Employer «EmployerName» has requested approval by the Department of Labor, Licensing and Regulation (the Department) to claim the Job Creation and Recovery Tax Credit.

On behalf of the Department of Labor, Licensing and Regulation, based on the information provided to me by the Employer, I hereby certify that the Employer:

- Is a "Qualified Employer" pursuant to the Job Creation and Recovery Tax Credit;
- Submitted a complete and approved application to the Department to Receive the Job Creation and Recovery Tex Credit;
- Has created a "Qualified Position" filled by «EmployeeName», «EmployeeSSN», a "Qualified Employee."

Since the Employer has satisfied the above and the other criteria set forth in the Job Creation Tax Credit Bill, the Employer is eligible for \$5,000 in Maryland Job Creation and Recovery Tax Credits. For any "Qualified Position" that is vacated for any reason within 12 months of creation, the "Qualified Employer" must file an amended application to receive a prorated credit for the initial "Qualified Employer" and to receive a credit for a replacement "Qualified Employer" cannot be delinquent in the payment of unemployment in surance contributions, state income taxes, withholding taxes, or other debt or delinquent accounts due to the state.

JOB CREATION AND RECOVERY TAX CREDIT EMPLOYER APPLICATION

Your application was successfully submitted for processing BUT DOES NOT QUALIFY FOR THE TAX CREDIT. Your processing number is JCRTCEA524057. Please print this page for your records.

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Alexander M. Sanchez

WN, Lt. Governor • Alexander M. Sanchez, Secretary

Key Points

- □Seek out eligible employees through MWE and the Business Service Reps at your local one-stop career center.
- □ Ask prospective hires to show you their UI debit card with the blue crab.
- ☐ File online AFTER you have hired the employee.
- □ For online filing, enter data carefully and review your answers before pressing submit.
- □Please call or email us with questions or clarifications as you go through this process from hiring to filing







If you have specific questions after this webinar concludes, please email taxcredit@dllr.state.md.us or call (410) 767-2996.





